

By: Neave

H.J.R. No. 108

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to limit for a temporary period the total amount of ad valorem taxes
3 that may be imposed by a political subdivision on a residence
4 homestead rendered uninhabitable or unusable as a result of a
5 natural disaster.

6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Section 1-b, Article VIII, Texas Constitution,
8 is amended by adding Subsection (p) to read as follows:

9 (p) The legislature by general law may provide that for a
10 temporary period following a natural disaster the total amount of
11 ad valorem taxes imposed on a residence homestead by a political
12 subdivision may not exceed the amount of taxes the political
13 subdivision imposed on the property in the year in which the
14 property was rendered uninhabitable or unusable as a result of the
15 disaster. The legislature by general law may prescribe
16 requirements for eligibility for a tax limitation authorized by
17 this subsection and procedures for the administration of this
18 subsection.

19 SECTION 2. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 7, 2017.
21 The ballot shall be printed to permit voting for or against the
22 proposition: "The constitutional amendment authorizing the
23 legislature to limit for a temporary period the total amount of ad
24 valorem taxes that may be imposed by a political subdivision on a

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